

RECORDATION NO. 27052-1 FILED

JAN 26 '10 -11 30 AM

**SURFACE TRANSPORTATION BOARD**

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OF COUNSEL  
IRRAWAN A. LESTER

January 26, 2010

Chief  
Section of Administration  
Office of Proceedings  
Surface Transportation Board  
395 E Street, S.W.  
Washington, D.C. 20423

Dear Section Chief,

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Partial Release, dated as of January 25, 2010, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Assignment of Lease Agreement previously filed with the Board under Recordation Number 27052-A.

The name and address of the party to the enclosed document are.

Lessor: Siemens Financial Services, Inc.  
170 Wood Avenue South  
Iselin, NJ 08830

[Lessee: The Andersons, Inc  
480 West Dussel Drive  
Maumee, OH 43537]

Section Chief  
January 26, 2010  
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A description of the railroad equipment covered by the enclosed document  
is:

2 railcars RELEASED: DOWX 6020 and DOWX 6175

A short summary of the document to appear in the index is:

Partial Release.

Also enclosed is a check in the amount of \$41.00 payable to the order of  
the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the  
undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read 'R. Alvord', with a long horizontal flourish extending to the right.

Robert W. Alvord

RWA/sem  
Enclosures

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PARTIAL RELEASE

SURFACE TRANSPORTATION BOARD

KNOW ALL MEN BY THESE PRESENTS: Siemens Financial Services hereby releases all of its right, title and interest in and to, the railcars more specifically described as follows:

DOWX 6020  
DOWX 6175

The primary document(s) to which this PARTIAL RELEASE relates, are between Siemens Financial Services (Lessor) and The Andersons, Inc. (Lessee), were recorded with the Surface Transportation Board, under Recordation Number 27052-A dated June 29, 2007.

IN WITNESS WHEREOF, Siemens Financial Services has hereunto set its name, by its proper office thereunto duly authorized, this 25th day of January 2010.

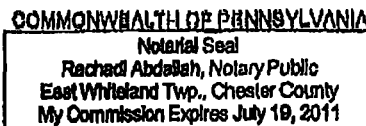
SIEMENS FINANCIAL SERVICES

By: Susan M Gibson

STATE OF Pennsylvania)  
County of Chester ) SS

On this 25th day of January 2010, personally appeared Susan Gibson to me personally known, who, being duly sworn, did say that She is the Vice President, Portfolio Management Siemens Financial Services, and that said instrument was signed by authority of its board of directors, and She acknowledged said instrument to be the free act and deed of said corporation.

BEFORE ME: Rachadi Abdallah  
Notary Public  
Expiration: July 19, 2011



CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated. 1/26/2010



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Robert W Alvord